



Statement of Compensation
Required Pursuant to the Public Sector
Compensation Disclosure Act

Nova Scotia Provincial Housing Agency

March 31, 2026

Contents

	Page
Independent auditor's report	1-2
Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act	3-4
Note to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act	5

Independent auditor's report

To the Department of Growth and Development

Opinion

We have audited the Nova Scotia Provincial Housing Agency (the "Agency") Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the year ended March 31, 2026, and the note, including a summary of significant accounting policies (together the "Statement").

In our opinion, the accompanying Statement for the year ended March 31, 2026 is prepared, in all material respects, in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the Agency in meeting the requirements of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of this Statement in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010. This includes determining that the basis of accounting is an acceptable basis for the preparation of the Statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Halifax, Canada
June 25, 2026

Chartered Professional Accountants

Nova Scotia Provincial Housing Agency

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year Ended March 31, 2026

Section 3 of the Public Sector Compensation Disclosure Act of the Province of Nova Scotia, requires public sector bodies to publicly disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is \$100,000 or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

For the year ended March 31, 2026, the following board members, officers, employees, contractors and consultants, received compensation of \$100,000 or more:

Last Name, First Name	Compensation Paid (\$CAD) (Rounding to nearest (\$) is permissible)
Boudreau, Christian	135,788
Clark, Jane	128,202
Cormier-Hyson, Michelle	121,975
Dobbins, Caitlin	115,613
Driscoll, Robert	114,636
England, Stephen	106,621
English-Miller, Kerry	103,745
Fraser, Stephen	110,937
Hill, Kimberly	105,567
Hines, Stephen	144,769
Hoeg, Jeff	137,898
Howie, Brenda Lee	106,994
Ivany, Alishia	112,121
Jack, Gregory	151,559
Jacquard, Kim	111,019
Jones, Mitchell	117,354
Karsten, Kerry	109,890
Kayed, Rami	149,809
MacDonald, Isabel	127,781
MacDonald, Kelli	140,791
McPhee, Gregory K	100,153
McVicar, Kirby	100,941
Menchenton, Pamela	164,902
Moore, Ema	100,351
Mosher, Kylie	108,385
Petrie, Todd	114,629
Pickford, S. Allen	100,100

See accompanying note to the Statement of Compensation Required Pursuant to The Public Sector Compensation Disclosure Act.

Nova Scotia Provincial Housing Agency

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year Ended March 31, 2026

Last Name, First Name	Compensation Paid (\$CAD) (Rounding to nearest (\$) is permissible)
Reynolds-Reid, Kerry	101,841
Robertson, Brent	110,054
Routledge, Todd	114,630
Scheid, Anne	110,893
Smith, Sheena	107,368
Sparks, Jesse	123,454
Spittal, Cara	138,060
Theriault, Denise	105,379
Turnbull, Margaret	153,274
Ward, Brian	323,508
Whynacht, Tanya	112,561
Wile, Emily	103,880

See accompanying note to the Statement of Compensation Required Pursuant to The Public Sector Compensation Disclosure Act.

Nova Scotia Provincial Housing Agency

Note to the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

March 31, 2026

1. Basis of accounting

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Nova Scotia Provincial Housing Agency (the "Agency") are responsible for the preparation of this Statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of the Agency or in a statement prepared for the purposes of the Act and certified by its auditors.

Section 2(b) of the Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- i) all overtime payments, retirements or severance payments, lump-sum payments and vacation payouts;
- ii) the value of loan or loan-interest obligations that have been extinguished and of imputed- interest benefits from loans;
- iii) long-term incentive plan earnings and payouts;
- iv) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- v) the value of the benefit derived from accommodation provided or any subsidy with respect to the living accommodation;
- vi) payments made for exceptional benefits not provided to the majority of employees;
- vii) payments for memberships in recreational clubs or organizations; and
- viii) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

- a) The reporting period is the fiscal year ended March 31, 2026.
- b) An employee is considered to be anyone to whom the Commission issues a T4 or a T4A.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.